



Government of Jammu and Kashmir
Finance Department

Notification
Jammu, the 29th December , 2017

SRO 538- In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the Jammu and Kashmir Government, hereby makes the following amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

After Rule 109 the following Rule shall be inserted; namely:-

"109-A. Qualification, appointment and conditions of service of the members of Appellate Tribunal.

(1) A person shall not be qualified for appointment as—

(a) a Judicial Member of the State Bench or Area Benches, unless he

(i) has been a Judge of the High Court; or

(ii) is or has been a District Judge qualified to be appointed as a Judge of a High Court;

(b) a Technical Member (Centre) unless he is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;

(c) a Technical Member (State) unless he is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or Goods and Services Tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

(2) The Technical Member (Centre) shall be appointed by the Central Government in accordance with the provisions of sub section (5) of section 110 of the Central Goods and Services Tax Act, 2017.

(3) The Technical Member (State) shall be appointed by the Government in the General Administration Department upon approval from the State Cabinet.